

AMENDED IN ASSEMBLY AUGUST 27, 2014

AMENDED IN ASSEMBLY AUGUST 22, 2014

SENATE BILL

No. 1271

Introduced by Senator ~~Leno Evans~~
(Coauthors: Senators Anderson, DeSaulnier, Gaines, and Steinberg)
(Coauthor: Assembly Member Ammiano)
(Principal coauthor: Senator Leno)

February 21, 2014

~~An act to add Section 1542.7 to the Penal Code, relating to search warrants.~~
An act to add Section 17132.11 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

SB 1271, as amended, ~~Leno Evans. Search warrants: portable electronic devices.~~ *Personal Income Tax Law: cancellation of indebtedness: student loan forgiveness.*

The Personal Income Tax Law provides for various exclusions from gross income.

This bill would, for taxable years beginning on or after January 1, 2014, exclude from gross income the amount of student loan indebtedness repaid or canceled pursuant to a specified federal law.

This bill would take effect immediately as a tax levy.

~~Existing law prohibits a search warrant from being issued unless based upon probable cause supported by affidavit, naming or describing the person to be searched or searched for, and particularly describing the property, thing, or things and place to be searched. Existing case law generally prohibits arresting officers from searching the contents of a cellular telephone taken from a suspect during an arrest without a warrant.~~

~~This bill would prohibit the search of information contained in a portable electronic device, as defined, by a law enforcement officer incident to a lawful custodial arrest except pursuant to a warrant issued by a duly authorized magistrate using established procedures.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 ~~SECTION 1. Section 17132.11 is added to the Revenue and~~
2 ~~Taxation Code, to read:~~

3 ~~17132.11. For taxable years beginning on or after January 1,~~
4 ~~2014, gross income shall not include any loan amount repaid by~~
5 ~~the United States Secretary of Education or canceled pursuant to~~
6 ~~Section 1098e of Title 20 of the United States Code.~~

7 ~~SEC. 2. This act provides for a tax levy within the meaning of~~
8 ~~Article IV of the Constitution and shall go into immediate effect.~~

9 ~~SECTION 1. It is the intent of the Legislature, in enacting~~
10 ~~Section 1542.7 of the Penal Code, to further public policy, codify~~
11 ~~the decision in Riley v. California, 573 U.S. ____ (2014), and~~
12 ~~implement the provisions of Sections 1 and 13 of Article 1 of the~~
13 ~~California Constitution and the Fourth Amendment of the United~~
14 ~~States Constitution.~~

15 ~~SEC. 2. Section 1542.7 is added to the Penal Code, immediately~~
16 ~~following Section 1542, to read:~~

17 ~~1542.7. (a) The information contained in a portable electronic~~
18 ~~device is not subject to search by a law enforcement officer incident~~
19 ~~to a lawful custodial arrest except pursuant to a warrant issued by~~
20 ~~a duly authorized magistrate using the procedures established by~~
21 ~~this chapter.~~

22 ~~(b) As used in this section, “portable electronic device” means~~
23 ~~any portable device that is capable of creating, receiving, accessing,~~
24 ~~or storing electronic data or communications.~~

25 ~~(c) Except as provided in subdivision (a), nothing in this section~~
26 ~~curtails law enforcement reliance on other established exceptions~~
27 ~~to the warrant requirement.~~